Government of Kerala
1974

Reg. No. K. 102.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XIX] Trivandrum, Saturday, 1st June 1974 / 11th Jyaistha 1896 [No. 470

GOVERNMENT OF KERALA

Home (SS) Department

ORDER

G. O. Rt. No. 860/74/Home *Dated, Trivandrum, 30th May 1974.*

Read:—1. G. O. Rt. No. 1319/73/Home dated 18-8-1973.
2. G. O. Rt. No. 1449/73/Home dated 14-9-1973.
3. G. O. Rt. No. 1852/73/Home dated 30-11-1973.
4. G. O. Rt. No. 292/74/Home dated 22-2-1974.
5. D. O. letter No. 1/73/M3/Enq dated 23-5-1974 from Shri K. C. Sankaranarayanan, Member, Board of Revenue and Commission of Inquiry.

In the circumstances reported by Shri K. C. Sankaranarayanan, Member, Board of Revenue and Commission of Inquiry in his D. O. letter read as fifth paper above, Government are pleased to order in partial modification of the G. O. read as first paper above, as subsequently amended, that Shri K. C. Sankaranarayanan, Member, Board of Revenue, will submit his report to Government before 31st August, 1974.

By order of the Governor,
S. Narayanaswamy,
Special Secretary to Government.

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33/1924/MC

Reg. No. K. 107.

KERALA GAZETTE

EXTRAORDINARY

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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATIONS

G. O. Ms. 70/74/TD. *Dated, Trivandrum, 1st June, 1974.*

I

S. R. O. No. 391/74.—In exercise of the powers conferred by sub-section (3) of section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby make the following amendments to their Notification VIII issued under G.O.Ms. No. 278/Rev. dated the 30th March, 1963 and published as S.R.O. No. 342/63 in the Kerala Gazette Extraordinary No. 71 dated the 31st March, 1963 as subsequently amended, namely:—

AMENDMENTS

(1) In Schedule I appended to the said notification, the items 2, 3, 4, 10, 12, 14, 17, 19, 20 and 21 and the entries against them shall be omitted.

(2) In Schedule II appended to the said notification items 10, 17, 19, 21 and 22 and the entries against them shall be omitted.

33/1930/MC.

Explanatory Note

(This is not a part of the Notification, but is intended to indicate the general purport)

As a part of the general policy declared in the budget speech for 1974-75 to severely restrict the salestax exemptions, it has been decided, to cancel the exemption from Salestax granted in the following cases as per entry 2, 3, 4, 10, 12, 14, 17, 19, 20 and 21 in Schedule I and entry 10, 17, 19, 21 and 22 in Schedule II appended to S.R.O. No. 342/63.

1. D.D.T. sold by the Health Services Department,
2. Artificial hearing aids and other accessories,
3. Artificial dentures,
4. Diagnostic X-Ray Photos,
5. Quinine and its products,
6. Coir products,
7. Tapioca Macaroni,
8. Durries, Carpets, Druggets, Tarpaulins and waterproof cloth, even if they are not manufactured in mills, powerloom factories or processing factories.
9. Cloth imported from foreign countries, whether a countervailing customs duty levied or not,
10. Hosiery cloth but not its finished products like socks, sweaters, etc.,
11. Sale of compost manure by the Municipal Corporations, Municipalities or Panchayats to Agriculturists or Agricultural Societies,
12. Sales of medical stores and equipments made by dealers in the State to the All India Institute of Medical Science, New Delhi,
13. Sales of cooked food including coffee and tea by Hostels run by Y.M.C.A. and Y.W.C.A.,
14. Sale of liquid tea by the Tea Board,
15. Sale of timber cleared from the Bhoodan Lands held in trust by the Kerala Sarvodaya Mandal, Kozhikode for the purpose of settlement of landless people.

The notification is intended to achieve the above purpose.

II

S. R. O. No. 392/74.—In exercise of the powers conferred by sub-section (3) of section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby cancel their Notifications, specified in the following schedule:—

SCHEDULE

Sl. No.	No. and date of the Notification	S.R.O. No.	No. and date of Gazette in which the Notification was published
1	G.O. Ms. 823/63/Rev. dated the 14th October, 1963	719/63	Kerala Gazette No. 42 dated the 22nd October, 1963.
2	G.O. Ms. 284/64/Rev. dated the 25th April, 1964	138/64	Kerala Gazette No. 18 dated the 5th May, 1964.
3	G.O. Ms. 383/64/Rev. dated the 4th June, 1964.	179/64	Kerala Gazette No. 24 dated the 16th June, 1964.
4	G.O. Ms. 414/64/Rev. dated the 20th June, 1964.	203/64	Kerala Gazette No. 26 dated the 30th June, 1964.
5	G.O. Ms. 650/64/Rev. dated the 29th September, 1964.	308/64	Kerala Gazette No. 39 dated the 6th October, 1964.
6	G.O. Ms. 819/64/Rev. dated the 3rd December, 1964	402/64	Kerala Gazette No. 49 dated the 15th December, 1964.
7	G.O. Ms. 835/64/Rev. dated the 14th December, 1964.	406/64	Kerala Gazette No. 49 dated the 15th December, 1964.
8	G.O. Ms. 357/66/RD. dated the 25th June, 1966.	257/66	Kerala Gazette No. 28 dated the 12th July, 1966.
9	Notification No. I in G.O. Ms. 169/67/RD. dated the 24th April, 1967.	116/67	Kerala Gazette No. 19 dated the 16th May, 1967.
10	Notification No. I in G.O. Ms. 294/67/RD. dated the 20th July, 1967.	211/67	Kerala Gazette No. 30 dated the 1st August, 1967.
11	G.O. Ms. 558/68/RD. dated the 8th November, 1968.	34/69	Kerala Gazette No. 4 dated the 28th January, 1969.
12	G.O. Ms. 72/71/TD. dated the 9th November, 1971.	447/71	Kerala Gazette No. 45 dated the 23rd November, 1971.
13	Notification No. I in G.O. Ms. 72/73/TD. dated the 10th July, 1973.	465/73	Kerala Gazette No. 31 dated the 31st July, 1973.

EXPLANATORY NOTE

(This is not a part of the Notification, but is intended to indicate the general purport).

As a part of the general poilcy announced in the budget speech for 1974-75 to severely restrict the salestax exemptions, it has been decided to cancel the salestax exemptions in the following cases:—

(1) Sale of rice by tender or auction by Central Government (S.R.O. No. 138/64).

(2) Sale of goods liable to multi-point salestax by wholesale co-operative societies to the member primary co-operative societies (S.R.O. No. 203/64).

(3) Sale of high speed diesel oil to the authorities of the visiting ships participating in the International Indian Ocean Expedition (S.R.O. No. 308/64).

(4) Sale of spirits (other than liquor), Ganja and Opium (S.R.O. No. 402/64).

(5) Purchase of sugarcane to the extent required to produce sugar which is supplied to export pool (S.R.O. No. 257/66).

(6) Vegetarian refreshment rooms run by Railway administration. (S.R.O. No. 116/67).

(7) Sale of condoms (S.R.O. No. 465/73).

(8) Sale of cooked food packets on no profit no loss basis (S.R.O. No. 34/69).

(9) Sale of transistor receiver sets by the Department of Agriculture to the Conveners of discussion group organised under the Model Scheme called "Farmers Training and Education in High Yielding varieties Programmes in Districts", (S.R.O. No. 447/71).

It has also been decided to cancel the reduction in rate of salestax granted under section 10 of the Kerala General Sales Tax Act, 1963 in the following cases:—

(1) Reduction of rate of tax payable on the sale of goods imported and kept in custom bond to ships bound for places outside India to 3 per cent (S.R.O. No. 719/63).

(2) Reduction of the rate of salestax on staple fibre yarn and artificial silk yarn to 2 per cent, etc. (S.R.O. No. 179/64).

(3) Reduction in rate of salestax on hosiery goods to one per cent (S.R.O. No. 406/64).

(4) Reduction of the rate of salestax payable by oil millers within the State on the sale of groundnut oil and its cake to one per cent (S.R.O. No. 211/67).

The Notification is intended to cancel the exemptions and reduction in rate of salestax in the cases mentioned above.

III

S. R. O. No. 393/74.—In exercise of the powers conferred by sub-section (1) of section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby reduce the rate of tax payable under the said Act, by any dealer on the sale of condoms from 7 per cent to 2 per cent.

EXPLANATORY NOTE

(This is not a part of the Notification, but is intended to indicate the general purport).

In G. O. Ms. 72/73/TD. dated 10-7-1973 (S. R. O. 465/73) the Government exempted from Salestax the sale of condoms for a further period of two years from 1-10-1972. This exemption is being cancelled as a part of the policy to restrict the exemptions. It is however considered necessary to reduce the rate of Salestax on condoms to 2 per cent by a notification under section 10 of the Kerala General Sales Tax Act, 1963. The notification is intended to achieve the above object.

IV

S. R. O. No. 394/74.—In exercise of the powers conferred by sub-section (3) of section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala hereby make the following amendment to their Notification issued under G. O. Ms. No. 95/72/TD. dated the 30th November, 1972, and published as S. R. O. No. 658/72 in the Kerala Gazette No. 49 dated the 12th December, 1972, namely:—

AMENDMENT

In the said notification, for the words "by any dealer" on the sale of polished synthetic gems, whether they are sold loose" the following words shall be substituted, namely:—

"by Industrial Co-operative Societies of workers on the sale of polished synthetic gems produced by them, whether such synthetic gems are sold loose".

EXPLANATORY NOTE

(This is not a part of the Notification, but is intended to indicate the general purport).

In G. O. Ms. 95/72/TD. dated 30-11-1972 (S. R. O. No. 658/72) the Government exempted from Salestax the sale by any dealer of polished synthetic gems whether they are sold loose or as part of any article in which they

are set. It is however considered that the exemption should apply only to the sale of such products by the Industrial Co-operative Societies of workers in this State and that for that purpose the notification issued in S. R. O. No. 658/72 should be suitably modified. The Notification is intended to achieve the above object.

V

S. R. O. No. 395/74.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Government of Kerala being satisfied, that it is necessary so to do in the public interest, hereby direct that the tax payable under the said Act by any dealer having his place of business in the State of Kerala, on the sale of condoms by him from such place of business in the course of inter-State trade or commerce, shall be calculated at the rate of 2 per cent.

EXPLANATORY NOTE

(This is not a part of the Notification, but is intended to indicate the general purport).

In G. O. Ms. 72/73/TD. dated 10-7-1973 the Government have exempted from salestax the inter-State sale of condoms for a period of two years from 1-10-1972. This exemption is being cancelled. It is however considered that the rate of tax payable under the Central Sales Tax Act, 1956 on the inter-State sale of condoms may be reduced to 2 per cent by a notification under section 8(5) of the Central Sales Tax Act, 1956. The notification is intended to achieve the above object.

VI

S. R. O. No. 396/74.—In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), read with section 20 of the Interpretation and General Clauses Act, 1125 (7 of 1125) the Government of Kerala hereby cancel their Notification No. II issued under G. O. (Ms) No. 294/67/RD. dated the 20th July, 1967 and published as S. R. O. No. 212/67 in the Kerala Gazette No. 30 dated 1st August, 1967 and Notification No. II issued under G. O. (Ms) No. 72/73/TD. dated the 10th July, 1973 and published as S. R. O. No. 466/73 in the Kerala Gazette No. 31 dated the 31st July, 1973.

By order of the Governor,

DR. V. VENKITANARAYANAN,

Secretary to Government.

EXPLANATORY NOTE

(This is not a part of the notification, but is intended to indicate the general purport).

In G. O. Ms. 72/73/TD. dated 10-7-1973 (S. R. O. No. 466/73) the Government exempted from Salestax the inter-State sale on condoms for a period of two years from 1-10-1972. In Notification No. II issued in G. O. Ms. 294/67/RD. dated 20-7-1967 (S. R. O. No. 212/67) the Government has also reduced the rate of Salestax on the inter-State sale of groundnut oil and oil cake by oil millers in this State to one per cent subject to certain conditions. It has been decided to cancel the concession granted by the notifications mentioned above. The Notification is intended to achieve the above object.

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